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SALUS POPULI SUPREMA LEX ESTO

*"The welfare of the people shall be the supreme law."*



MATT BLUNT

SECRETARY OF STATE

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REGISTER

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Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year’s schedule, please check out the website at <http://www.sos.mo.gov/adrules/pubsched.asp>

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**RULES**—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

The rules are codified in the *Code of State Regulations* in this system—

Title	Code of State Regulations	Division	Chapter	Rule
1	CSR	10-	1.	010
Department		Agency, Division	General area regulated	Specific area regulated

They are properly cited by using the full citation, i.e., 1 CSR 10-1.010.

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

**RSMo**—The most recent version of the statute containing the section number and the date.

**R**ules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons and findings which support its conclusion that there is an immediate danger to the public health, safety or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

**R**ules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

**A**ll emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

## Title 9—DEPARTMENT OF MENTAL HEALTH Division 45—Division of Mental Retardation and Developmental Disabilities Chapter 2—Eligibility for Services

### EMERGENCY RULE

#### 9 CSR 45-2.015 Criteria for MRDD Comprehensive Waiver Slot Assignment

*PURPOSE: This rule establishes statewide policy for requesting and approving participation in the Mental Retardation and Developmental Disabilities (MRDD) Comprehensive Home and Community-Based Waiver.*

*EMERGENCY STATEMENT: The Comprehensive Medicaid Home and Community-Based Waiver program provides funds for services to eligible persons who have mental retardation or a developmental disability. Since funds appropriated to the division are not sufficient for all eligible persons to participate, the Division of Mental Retardation and Developmental Disabilities has developed criteria to direct the available resources to those persons most in need. The criteria give preferential consideration to persons in emergency circumstances. The department has been advised by legal counsel that these criteria must be promulgated through the rulemaking process and published in the Code of State Regulations. Currently the need for services continues to exceed available funding and, given that reality,*

*the department must apply some meaningful criteria to ensure that the available resources are directed to those persons having the most urgent needs. This has created an emergency situation necessitating an emergency rule to immediately promulgate the criteria. Without the emergency rule, the department lacks the authority to implement this policy that directs scarce funding to persons having the most serious needs. If the department uses the criteria without promulgating, there may be litigation challenging the use of the criteria. Therefore the department finds that the emergency rule is necessary to preserve a compelling governmental interest that requires an early effective date. A proposed rule, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Department of Mental Health thinks that this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed October 1, 2004, effective October 15, 2004 and expires April 15, 2005.*

(1) Persons eligible for services through the Mental Retardation and Developmental Disabilities (MRDD) Comprehensive Medicaid Waiver and who are in an emergency situation and who require out-of-home residential services or for whom out-of-home residential care is imminent without in-home services, will receive priority consideration in accessing a comprehensive waiver slot.

(A) The requested services must be directly related to preventing the person from entering a Medicaid institution or enabling a person to leave a Medicaid institution.

(B) Division treatment professionals must determine:

1. A community living arrangement is appropriate for the person;
2. The person is eligible for the waiver; and
3. The person chooses waiver services over institutional services.

(C) The division's Utilization Review (UR) process including prioritization of service need by assignment of a point count must be applied to all persons prior to assignment of a slot.

(2) Emergency situation is described as follows:

(A) The person is in immediate need of life-sustaining services and there is no alternative to division funding or provision of those services. Life-sustaining service is defined as a service to meet a basic human need such as food and shelter, or protection from harm;

(B) The person must be provided immediate services in order to protect another person or persons from imminent physical harm;

(C) The person is residing in an Intermediate Care Facility for persons who have Mental Retardation (ICF/MR) and has been assessed as able to live in a less restrictive arrangement in the community, the person wants to live in the community, and appropriate services and supports can be arranged through the waiver;

(D) The person is the focus of a court order;

(E) The person under age eighteen (18) requires coordinated services through several agencies to avoid court action;

(F) The person has been receiving MRDD waiver services through the Missouri Children with Developmental Disabilities Waiver (also known as the Sarah Jian Lopez Waiver), has attained age eighteen (18), and requires MRDD waiver services that are only available through the MRDD Comprehensive Waiver. This does not include participants who attain age eighteen (18) whose primary need is access to state plan services; or

(G) The person's primary caregiver has a documented terminal or severe, long-term medical condition that prevents the caregiver from continuing care in the home without access to services through the MRDD Comprehensive Waiver. Waiver services will supplement the natural and community supports the person is eligible to access but will not provide twenty-four (24) hour, seven (7) days per week

support in the home. The person must be determined by the division to otherwise require more costly out-of-home services and have a UR score that substantiates the emergency need.

(3) The division director or designee may consider and may approve requests for slots when a Senate Bill 40 County Board will fund residential services for persons for whom UR has been applied and whose need meets emergency criteria.

(4) Processing Requests for Waiver Participation for Persons Who Do Not Meet the Criteria of Emergency Need.

(A) Anytime a person or the person's legal representative requests participation in the MRDD Comprehensive Medicaid Waiver, the regional center must determine if the person is eligible for the waiver, and if so, if the person wants to participate in the waiver. This includes completing the form entitled Evaluation of Need for an ICF/MR Level of Care and Eligibility for the MRDD Waiver, which is incorporated by reference as part of this rule, available to the public from the Department of Mental Health, Division of Mental Retardation and Developmental Disabilities, PO Box 687, Jefferson City, MO 65102.

(B) If the person is determined eligible, but the UR process including the prioritization of service need has not been done, the regional center must complete this process.

(C) If the person is eligible, but does not meet the emergency criteria need, the person's name will be placed on a waiver waiting list. Persons on the waiting list will be served according to the UR score that prioritizes need.

(D) The regional center must send written notification of the results of the eligibility determination to the person or the person's legal representative that includes appeal rights regardless of whether the person is determined eligible and placed on a waiting list or is determined ineligible for the waiver.

(5) Crisis Intervention Services. If a person requires crisis intervention services and the person is not in the comprehensive waiver, the person cannot be enrolled in the comprehensive waiver on a temporary basis. The process for accessing the comprehensive waiver must be the same for all persons.

(6) Waiver Participant Turnover.

(A) Funds freed up due to participants leaving the waiver (turnover) will first be used for persons served in the waiver who have increased needs and to serve persons who meet emergency need criteria. When the needs of these persons are met, funds that become available from turnover may be used to serve a person on the waiver waiting list with the next highest UR rated priority.

(B) Turnover in a two (2) or three (3) person Individualized Supported Living (ISL) arrangement may result in no funds that can be redirected if the same level of staffing must be maintained causing the cost for the remaining resident(s) to increase.

1. When an opening occurs in such a living arrangement, the regional center will determine if a person in the region, district, or state meeting emergency criteria chooses this living arrangement (including location); and if the current resident(s) also chooses the person being referred.

2. If the arrangement is not acceptable to persons meeting emergency criteria, the regional center will determine if the living arrangement is acceptable and appropriate for a person with the next highest UR rated priority on the waiting list.

3. If it is not, the regional center may request a waiver slot be used for a person on the waiting list in the region or district according to prioritized need.

(7) Once a person is assigned a comprehensive waiver slot, the slot follows the person within the state as long as the person remains eligible for the waiver. A regional center director can immediately resolve emergency situations for persons who have an assigned com-

prehensive waiver slot without obtaining approval from the division director or a designee.

(8) Terminating Waiver Participation.

(A) Persons shall be terminated from the waiver if the division cannot assure the person's health and safety living in the community, or if the person:

1. Is determined by the division to no longer meet ICF/MR level of care or to no longer require waiver services;
2. Voluntarily requests discharge from waiver services;
3. Becomes ineligible for Medicaid;
4. Moves from the state;
5. Refuses services or otherwise does not use waiver services;

or

6. Moves to a Medicaid institution.

(B) Each person who is terminated must be notified in writing they are being terminated, the reason for the termination action, effective date, and appeal rights.

*AUTHORITY: section 630.050, RSMo 2000. Emergency rule filed Oct. 1, 2005, effective Oct. 15, 2004, expires April 15, 2005. A proposed rule covering this same material is published in this issue of the Missouri Register.*

## Title 13—DEPARTMENT OF SOCIAL SERVICES Division 35—Children's Division Chapter 80—Payment of Residential Facilities

### EMERGENCY AMENDMENT

**13 CSR 35-80.010 Residential Foster Care Maintenance Methodology.** The division is deleting section (5).

*PURPOSE: This amendment removes the termination date of this rule, in order to ensure federal funding and compliance with a court order issued by The United States District Court for the Western District (Central Division).*

*EMERGENCY STATEMENT: The division has determined that an emergency amendment is necessary to continue a methodology for foster care maintenance payments to residential facilities. In a hearing in front of the Joint Committee on Administrative Rules the division agreed to include a termination date in order for the parties involved to negotiate an agreement for payment. These negotiations are continuing. The division finds that an immediate danger to the health, safety and welfare to the citizens of Missouri exists inasmuch as this action is necessary in order to ensure federal funding for the affected providers. The division finds that this emergency amendment is necessary to preserve a compelling governmental interest in maintaining continued federal funding for the treatment of children. It is also necessary to continue a methodology in order to be in compliance with an order issued by The United States District Court for the Western District (Central Division). A proposed amendment, which covers the same material, is published in this issue of the Missouri Register. The scope of this emergency amendment is limited to circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The division believes the emergency amendment is fair to all interested persons and parties under the circumstances. This emergency amendment was filed September 22, 2004, effective October 2, 2004, and expires March 30, 2005.*

*[(5) This rule shall terminate on October 15, 2004.]*

*AUTHORITY: section 207.020, RSMo 2000. Emergency rule filed Jan. 16, 2004, effective Jan. 26, 2004, expired July 23, 2004. Original rule filed Jan. 16, 2004, effective Aug. 30, 2004. Emergency amendment filed Sept. 22, 2004, effective Oct. 2, 2004,*

expires March 30, 2005. A proposed amendment covering this same material is published in this issue of the *Missouri Register*.

**Title 13—DEPARTMENT OF SOCIAL SERVICES  
Division 35—Children’s Division  
Chapter 80—Payment of Residential Facilities**

**EMERGENCY AMENDMENT**

**13 CSR 35-80.020 Residential Care Agency Cost Reporting System.** The division is deleting section (7).

*PURPOSE:* This amendment removes the termination date of this rule, in order to ensure federal funding and compliance with a court order issued by The United States District Court for the Western District (Central Division).

*EMERGENCY STATEMENT:* The division has determined that an emergency amendment is necessary to continue a methodology for foster care maintenance payments to residential facilities. In a hearing in front of the Joint Committee on Administrative Rules the division agreed to include a termination date in order for the parties involved to negotiate an agreement for payment. These negotiations are continuing. The division finds that an immediate danger to the health, safety and welfare to the citizens of Missouri exists inasmuch as this action is necessary in order to ensure federal funding for the affected providers. The division finds that this emergency amendment is necessary to preserve a compelling governmental interest in maintaining continued federal funding for the treatment of children. It is also necessary to continue a methodology in order to be in compliance with an order issued by The United States District Court for the Western District (Central Division). A proposed amendment, which covers the same material, is published in this issue of the *Missouri Register*. The scope of this emergency amendment is limited to circumstances creating the emergency and complies with the protections extended in the *Missouri and United States Constitutions*. The division believes the emergency amendment is fair to all interested persons and parties under the circumstances. This emergency amendment was filed September 22, 2004, effective October 2, 2004, and expires March 30, 2005.

*[(7) This rule shall terminate on October 15, 2004.]*

*AUTHORITY:* section 207.020, RSMo 2000. Emergency rule filed Jan. 16, 2004, effective Jan. 26, 2004, expired July 23, 2004. Original rule filed Jan. 16, 2004, effective Aug. 30, 2004. Emergency amendment filed Sept. 22, 2004, effective Oct. 2, 2004, expires March 30, 2005. A proposed amendment covering this same material is published in this issue of the *Missouri Register*.

**Title 13—DEPARTMENT OF SOCIAL SERVICES  
Division 40—Family Support Division  
Chapter 19—Energy Assistance**

**EMERGENCY AMENDMENT**

**13 CSR 40-19.020 Low Income Home Energy Assistance Program.** The Family Support Division is amending the monthly income ranges contained in the LIHEAP Income Ranges Chart immediately following subsection (3)(D) of this rule and also amending subsection (4)(C) to remove military personnel not living in the home as being ineligible household members.

*PURPOSE:* This amendment adjusts the monthly income amounts on the LIHEAP Income Ranges Chart to reflect changes made in the federal poverty guidelines and to remove military personnel on active duty from being ineligible household members.

*EMERGENCY STATEMENT:* The division finds that there exists an immediate danger to the public welfare, which requires emergency action. This emergency amendment follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances, complies with the protections extended by the *Missouri and United States Constitutions* and limits the scope of the emergency amendment to the circumstances creating the emergency and requiring emergency procedure. An emergency amendment is necessary because of the planned implementation of the program in October 2004. Postponing the date for acceptance of energy assistance applications will result in individuals having their utility service terminated. Termination of utility service can produce a health hazard, particularly to elderly and disabled individuals, since they are more susceptible to hypothermia.

The amendment is necessary to preserve a compelling governmental interest requiring an early effective date in that the rule informs the public regarding income guidelines for receipt of assistance. The eligibility criteria for energy assistance changes each year based on poverty guidelines announced by the federal government. It is essential for persons potentially eligible for low income home energy assistance to have timely information related to the income guidelines prior to the need for assistance. The procedure employed is fair to all interested parties concerned inasmuch as it equitably allocates energy assistance benefits based on household size and available resources. Emergency amendment filed September 24, 2004, effective October 4, 2004, expires April 1, 2005.

(3) Primary eligibility requirements for this program are as follows:

(D) Each household must have a monthly income no greater than the specific amounts based on household size as set forth in the Low Income Home Energy Assistance Program (LIHEAP) Income Ranges Chart. If the household size and composition of a LIHEAP applicant household can be matched against an active food stamp case reflecting the same household size and composition, monthly income for LIHEAP will be established by using the monthly income documented in the household’s food stamp file.

**LIHEAP INCOME RANGES CHART****Monthly Income Amounts**

<b>Household Size</b>	<b>Income Range</b>				
1	\$0-187	\$188-375	\$376-563	\$564-751	\$752-935
2	\$0-253	\$254-507	\$508-761	\$762-1,015	\$1,016-1,263
3	\$0-318	\$319-637	\$638-956	\$957-1,275	\$1,276-1,590
4	\$0-383	\$384-767	\$768-1,151	\$1,152-1,535	\$1,536-1,917
5	\$0-449	\$450-899	\$900-1,349	\$1,350-1,799	\$1,800-2,244
6	\$0-514	\$515-1,029	\$1,030-1,544	\$1,545-2,059	\$2,060-2,571
7	\$0-580	\$581-1,161	\$1,162-1,742	\$1,743-2,323	\$2,324-2,898
8	\$0-645	\$646-1,291	\$1,292-1,937	\$1,938-2,583	\$2,584-3,225
9	\$0-710	\$711-1,421	\$1,422-2,132	\$2,133-2,843	\$2,844-3,552
10	\$0-776	\$777-1,553	\$1,554-2,330	\$2,331-3,107	\$3,108-3,879
11	\$0-841	\$842-1,683	\$1,684-2,525	\$2,526-3,367	\$3,368-4,206
12	\$0-907	\$908-1,815	\$1,816-2,723	\$2,724-3,631	\$3,632-4,533
13	\$0-972	\$973-1,945	\$1,946-2,918	\$2,919-3,891	\$3,892-4,860
14	\$0-1,038	\$1,039-2,077	\$2,078-3,116	\$3,117-4,155	\$4,156-5,188
15	\$0-1,103	\$1,104-2,207	\$2,208-3,311	\$3,312-4,415	\$4,416-5,515
16	\$0-1,168	\$1,169-2,337	\$2,338-3,506	\$3,507-4,675	\$4,676-5,842
17	\$0-1,234	\$1,235-2,469	\$2,470-3,704	\$3,705-4,939	\$4,940-6,169
18	\$0-1,299	\$1,300-2,599	\$2,600-3,899	\$3,900-5,199	\$5,200-6,496
19	\$0-1,365	\$1,366-2,731	\$2,732-4,097	\$4,098-5,463	\$5,464-6,823
20	\$0-1,430	\$1,431-2,861	\$2,862-4,292	\$4,293-5,723	\$5,724-7,150

**LIHEAP INCOME RANGES CHART****Monthly Income Amounts**

<b>Household Size</b>	<b>Income Range</b>				
1	\$0-194	\$195-389	\$390-584	\$585-779	\$780-970
2	\$0-260	\$261-521	\$522-782	\$783-1,043	\$1,044-1,301
3	\$0-326	\$327-653	\$654-980	\$981-1,307	\$1,308-1,632
4	\$0-393	\$394-787	\$788-1,181	\$1,182-1,575	\$1,576-1,964
5	\$0-459	\$460-919	\$920-1,379	\$1,380-1,839	\$1,840-2,295
6	\$0-525	\$526-1,051	\$1,052-1,577	\$1,578-2,103	\$2,104-2,626
7	\$0-591	\$592-1,183	\$1,184-1,775	\$1,776-2,367	\$2,368-2,957
8	\$0-658	\$659-1,317	\$1,318-1,976	\$1,977-2,635	\$2,636-3,289
9	\$0-724	\$725-1,449	\$1,450-2,174	\$2,175-2,899	\$2,900-3,620
10	\$0-790	\$791-1,581	\$1,582-2,372	\$2,373-3,163	\$3,164-3,951
11	\$0-856	\$857-1,713	\$1,714-2,570	\$2,571-3,427	\$3,428-4,282
12	\$0-923	\$924-1,847	\$1,848-2,771	\$2,772-3,695	\$3,696-4,614
13	\$0-989	\$990-1,979	\$1,980-2,969	\$2,970-3,959	\$3,960-4,945
14	\$0-1,055	\$1,056-2,111	\$2,112-3,167	\$3,168-4,223	\$4,224-5,276
15	\$0-1,121	\$1,122-2,243	\$2,244-3,365	\$3,366-4,487	\$4,488-5,607
16	\$0-1,188	\$1,189-2,377	\$2,378-3,566	\$3,567-4,755	\$4,756-5,939
17	\$0-1,254	\$1,255-2,509	\$2,510-3,764	\$3,765-5,019	\$5,020-6,270
18	\$0-1,320	\$1,321-2,641	\$2,642-3,962	\$3,963-5,283	\$5,284-6,601
19	\$0-1,386	\$1,387-2,773	\$2,774-4,160	\$4,161-5,547	\$5,548-6,932
20	\$0-1,453	\$1,454-2,907	\$2,908-4,361	\$4,362-5,815	\$5,816-7,264

(4) Household members meeting any of the following conditions will not be eligible to receive LIHEAP benefits:

(C) Individuals not considered as household members. This will include roomers, boarders, live-in attendants and students [or military personnel] that are not actually residing in the home;

*AUTHORITY:* section 207.020, RSMo 2000. Emergency rule filed Nov. 26, 1980, effective Dec. 6, 1980, expired March 11, 1981. Original rule filed Nov. 26, 1980, effective March 12, 1981. For intervening history, please consult the Code of State Regulations. Emergency amendment filed Sept. 24, 2004, effective Oct. 4, 2004, expires April 1, 2005. A proposed amendment covering this same material is published in this issue of the Missouri Register.

**Title 15—ELECTED OFFICIALS  
Division 40—State Auditor  
Chapter 3—Rules Applying to Political Subdivisions**

**EMERGENCY RESCISSION**

**15 CSR 40-3.120 Calculation and Revision of Property Tax Rates.**

This rule applied to all political subdivisions and was designed to implement section 137.073, RSMo as it applied to revising property tax rates.

*PURPOSE:* The State Auditor's Office is proposing to rescind this rule and promulgate four (4) new rules to implement the procedures of Senate Bill No. 960, 92nd General Assembly—2004 amending section 137.073.6, RSMo as it applies to calculating and revision property tax rates and to comply with provisions of Article X, Section 22 of the Missouri Constitution. Emergency rules 15 CSR 40-3.130, 15 CSR 40-3.140, 15 CSR 40-3.150, and 15 CSR 40-3.160, will replace 15 CSR 40-3.120. These new rules set forth the forum to be used in making the calculation of property tax rates.

*EMERGENCY STATEMENT:* The Missouri State Auditor's Office finds a compelling governmental interest in rescinding this rule and establishing an early effective date for the emergency rules 15 CSR 40-3.130, 15 CSR 40-3.140, 15 CSR 40-3.150, and 15 CSR 40-3.160 in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 960, 92nd General Assembly—2004, amending section 137.073.6, RSMo with regard to procedures for calculating and revising property tax rates. The scope of the emergency rescission is limited to circumstances creating the emergency and complies with the protection extended in the Missouri and United States Constitutions. The State Auditor's Office believes this emergency rescission is fair to all interested parties affected by the circumstances. This emergency rescission preserves the compelling governmental interest of applying constitutional provisions requiring tax rates to yield the same gross revenue, adjusted for changes in the general price level, as collected in the prior year, as required in Article X, Section 22 of the Missouri Constitution, by the expeditious implementation of procedures for calculation of the tax rate levy. This emergency rescission filed September 24, 2004, effective October 4, 2004, expires April 1, 2005.

*AUTHORITY:* section 137.073.6, RSMo Supp. 1999. A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Original rule filed July 14, 2000, effective Feb. 28, 2001. Emergency rescission filed Sept. 24, 2004, effective Oct. 4, 2004, expires April 1, 2005.

**Title 15—ELECTED OFFICIALS  
Division 40—State Auditor  
Chapter 3—Rules Applying to Political Subdivisions**

**EMERGENCY RULE**

**15 CSR 40-3.130 Calculation and Revision of Property Tax Rates by School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property**

*PURPOSE:* This rule applies to school districts that calculate a separate property tax rate for each sub-class of property and is designed to implement section 137.073, RSMo as it applies to calculating and revising property tax rates.

*EMERGENCY STATEMENT:* Senate Bill No. 960, 92nd General Assembly (2004) amended section 173.073.6, RSMo, to require that all forms for the calculation of property tax rates pursuant to this section shall be promulgated and not incorporated by reference. The new law became effective on August 28, 2004. The state auditor was required to promulgate rules within thirty (30) days of the effective date. The Missouri State Auditor's Office finds a compelling governmental interest in establishing an early effective date for this emergency rule in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 960, 92nd General Assembly—2004 amending section 137.073.6, RSMo with regard to procedures for calculating and revising property tax rates. This emergency rule sets forth the formulas to be used in calculating various property tax rates. The forms with instructions have been adopted and approved for use by the school districts or political subdivisions other than school districts to calculate property tax rates. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo. Under the old rule the formulas were incorporated by reference. The scope of this emergency rule is limited to the circumstances creating an emergency and requiring emergency action. The state auditor believes this emergency rule is fair to all interested persons and parties under the circumstances. This rule filed September 24, 2004, effective October 4, 2004, expires April 1, 2005.

(1) The following forms with instructions, included herein, have been adopted and approved for use by the school districts to calculate a separate property tax rate for each sub-class of property. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22, Missouri Constitution and section 137.073, RSMo;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes;
- (E) Form G Initial Calculation of Allowed Recoupment and Calculation of First Year of Recoupment Taken; and
- (F) Form H Calculation of Second and/or Third Year of Recoupment Taken.

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW**

**TAX RATE SUMMARY PAGE - FOR SCHOOL DISTRICTS USING SB 960**

**(2004)**

\_\_\_\_\_  
(Name of School District) (School District Code) (Purpose of Levy)

**COMPLETE THE HIGHLIGHTED CELLS TO USE THIS TAX RATE CALCULATOR. PRINT OFF SUMMARY PAGE, IF DESIRED.**

	Real Estate		Personal	
	Residential	Agricultural	Commercial	Property
A. <b>Prior Year Tax Rate Ceiling</b> as defined in Chapter 137, RSMo. Revised if Prior Year Assessed Valuation Changed. (Prior Year Tax Rate Summary Page, Line F)	_____	_____	_____	_____
B. <b>Current Year Rate Computed</b> Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073, RSMo (Form A, Line 41)	_____	_____	_____	_____
C1. <b>Tax Rate Ceiling at the Time of the Election</b> If Applicable	_____	_____	_____	_____
C2. <b>Amount of Rate Increase Authorized By Voters</b> (Form B, Line 2 If Same Purpose) or Increase due to Amend. 2. Date of Board's Decision to use Amendment 2: _____	_____	_____	_____	_____
D. <b>Total</b> [Line B (if no election), Line B + Line C2 (if using Amend 2), otherwise Line C1 + Line C2]	_____	_____	_____	_____
E. <b>Maximum Authorized Levy</b> [Greater of Prior Year Line E or Current Year Line D (If there was an election), Otherwise Prior Year Line E]	_____	_____	_____	_____
F. <b>Current Year Tax Rate Ceiling</b> (Lower of Line D or E) Maximum Legal Rate to Comply with Missouri Laws	_____	_____	_____	_____
G. <b>Less Required Prop C Tax Reduction</b> If Applicable	_____	_____	_____	_____
H. <b>Less Voluntary Reduction By School District</b>	_____	_____	_____	_____
I. <b>Plus Allowable Recoupment Rate</b> If Applicable (Attach Form G or H)	_____	_____	_____	_____
J. <b>Tax Rate To Be Levied</b> Rate to be Certified MUST be $\leq$ Line F (Line F - Line G - Line H + Line I)	_____	_____	_____	_____
AA. <b>Rate To Be Levied For Debt Service</b> If Applicable (Form C, Line 12)	_____	_____	_____	_____
BB. <b>Additional Special Purposed Rate Authorized By Voters</b> After The Prior Year Tax Rates Were Set, If Applicable (Form B, Line 2 if a Different Purpose)	_____	_____	_____	_____

**CERTIFICATION**

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (School District)  
levying a rate in \_\_\_\_\_ (County or Counties) do hereby certify that the data set forth above and on  
the accompanying forms is true and accurate to the best of my knowledge and belief.

**Please complete Lines G - BB, sign this form, and return to either the County Clerk(s) for final certification OR the State Auditor's Office for a math check.**

\_\_\_\_\_  
(Date) (Signature) (Printed Name) (Telephone)

**Proposed rate to be entered on tax books by County Clerk**

**Based on Certification from the School District:** Lines: J \_\_\_\_\_  
Section 137.073.7 RSMo, states that no tax rate shall be AA \_\_\_\_\_  
extended on the tax rolls by the county clerk unless the BB \_\_\_\_\_  
political subdivision has complied with the foregoing  
provisions of this section.

\_\_\_\_\_  
(Date) (County Clerk's Signature) (County)

**Please submit only 1 copy directly to the State Auditor's Office - if you fax it, DON'T mail it & vice versa.**

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo  
FORM A - FOR SCHOOL DISTRICTS USING SB 960 (2004)**

	(Name of School District)	(School District Code)				(Purpose of Levy)	(Prior Method) Single Rate Calculation
		(a)		(c)			
		Residential	Real Estate Agricultural	Commercial	Personal Property		
<b>** - Mandatory Required Fields to Complete</b>							
1. ** Current Year (2004) Assessed Valuation	Include the current locally and stated assessed valuation obtained from the County Clerk, Assessor, or comparable office finalized by the local board of equalization.						
2. ** Assessed Valuation of New Construction & Improvements	2(a) (b) & (c) - May be obtained from the County Clerk or Assessor. 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero						
3. ** Assessed Value of Newly Added Territory	Obtained from the County Clerk or Assessor						
4. ** Assessed Value of Real Property that Changed Subclass from the Prior Year (Added to a New Subclass in the Current Year)	Obtained from the County Clerk or Assessor						
5. Adjusted Current Year Assessed Valuation	(Line 1 - Line 2 - Line 3 - Line 4)						
6. ** Prior Year (2003) Assessed Valuation	Include the prior year locally and state assessed valuation obtained from the County Clerk, Assessor or comparable office finalized by the local board of equalization. <b>Note:</b> If this is different than the amount on the 2003 Form A, Line 1 then revise the 2003 tax rate form to re-calculate the 2003 tax rate ceiling. Enter the revised 2003 tax rate ceiling on the 2004 Tax Rate Summary Page, Line A.						
7. ** Assessed Value in Newly Separated Territory	Obtained from the County Clerk or Assessor						
8. ** Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year	Obtained from the County Clerk or Assessor						
9. ** Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass)	Obtained from the County Clerk or Assessor						
10. Adjusted Prior Year Assessed Valuation	(Line 6 - Line 7 - Line 8 - Line 9)						0
<b>HASH TOTAL (To be computed and used by the State)</b>							

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo  
FORM A - FOR SCHOOL DISTRICTS USING SB 960 (2004)

	(Name of School District)	(School District Code)				(Purpose of Levy)	(Prior Method) Single Rate Calculation
		(a)		(c)			
		Residential	Real Estate	Commercial	Personal Property		
<b>** - Mandatory Required Fields to Complete</b>							
11.	<b>Percentage Increase in Adjusted Valuation</b> of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] * 100						
12.	<b>Increase in Consumer Price Index</b> Certified by the State Tax Commission						
13.	<b>Adjusted Prior Year Assessed Valuation</b> (Line 10)						
14.	<b>Prior Year (2003) Tax Rate Ceiling</b> Current Method = Tax Rate Summary Page, Line A Prior Method = The 2003 Form A, Line 23 (Prior Method) + the 2003 Tax Rate Summary Page, Line C						
15.	<b>Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property</b> from property that existed in both years [(Line 13 * Line 14) / 100]						
16. **	<b>Maximum Prior Year Revenue from State Assessed Property (before reductions).</b> Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.						
17.	<b>Total Adjusted Prior Year Revenue</b> (Line 15 + Line 16)						
18.	<b>Permitted Reassessment Revenue Growth</b> Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.						
19.	<b>Additional Reassessment Revenue Permitted</b> (Line 17 * Line 18)						
20.	<b>Revenue Permitted in the Current Year</b> from property that existed in both years. (Line 17 + Line 19)						
21. **	<b>Estimated Current Year Revenue from State Assessed Property (before reductions)</b> The school district should use its best estimate. (i.e. same amount as Line 16, Line 16 multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess).  If this amount declines substantially from the amount on Line 16, please provide written documentation to the State Auditor's Office to explain the reasons for such difference.						

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo  
FORM A - FOR SCHOOL DISTRICTS USING SB 960 (2004)

	(Name of School District)	(School District Code)				(Purpose of Levy)	(Prior Method) Single Rate Calculation		
		(a)		(b)				(c)	(d)
		Residential	Real Estate Agricultural	Commercial	Personal Property				
22.	<b>Revenue Permitted from Existing Locally Assessed Property</b> (Line 20 - Line 21)								
23.	<b>Adjusted Current Year Assessed Valuation</b> (Line 5)								
24.	<b>Tax Rate Permitted Using Prior Method</b> Tax Rate Permitted Prior to HB1150 & SB960 (Line 22 / Line 23 * 100)								
25.	<b>Limit Personal Property to the Prior Year Ceiling</b> [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]								
26.	<b>Maximum Authorized Levy</b> Current Method = The 2003 Tax Rate Summary Page, Line E Prior Method = The Greater of the 2003 Form A, Line 23 (Prior Method) + the 2003 Tax Rate Summary Page, Line C or the 2003 Tax Rate Summary Page, Line E								
27.	<b>Limit to the Prior Year Maximum Authorized Levy</b> [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]								
28.	<b>Calculate Revised Rate(s)</b> Tax Revenue [(Line 1 * Line 27) / 100]								
29.	Total Assessed Valuation [Line 1 (Total)]								
30.	Blended Rate [Line 28 (Total) / Line 29] * 100								
31.	Revenue Difference due to SB 960 [Line 28 (Total) - Line 28 (Prior Method)]								
32.	Rate(s) to be Revised <b>Note: Revision Can Not Increase Personal Property Rate</b> [(If Line 31 < 0 or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0)]								
33.	Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0)								
34.	Relative Ratio of Current Year Adjusted Assessed Valuation of Rates being Revised [Line 33 / Line 33 (Total)]								
35.	Revision to Rate [If Line 32 > 0, Then (-Line 34 * Line 31 / Line 5) * 100, Otherwise 0]								
36.	Revised Rate (Line 27 + Line 35)								
37.	Revised Rate Rounded (If Line 36 < 1, Then Round to a 3-digit rate, Otherwise Round to a 4-digit rate)								

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo  
FORM A - FOR SCHOOL DISTRICTS USING SB 960 (2004)

	(Name of School District)	(School District Code)			(Purpose of Levy)			(Prior Method) Single Rate Calculation
		(a)	(b)	(c)	(d)	Total		
		Residential	Real Estate Agricultural	Commercial	Personal Property			
<b>Calculate Final Blended Rate</b>								
38.								
39.								
40.								
41.								
<b>FOR INFORMATIONAL PURPOSES ONLY</b>								
<b>Impact of SB 960</b>								
42.								
43.								
44.								
45.								
<b>Blended Rate Calculation for DESE Purposes</b>								
46.								
47.								
48.								
49.								
50.								
51.								
52.								
53.								
54.								
55.								
56.								
57.								
58.								
59.								

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
NEW VOTER APPROVED TAX RATE OR TAX RATE INCREASE  
FORM B - FOR SCHOOL DISTRICTS USING SB 960**

**(2004)**

\_\_\_\_\_  
(Name of School District) (School District Code) (Purpose of Levy)

**\*\* - Mandatory Required Fields to Complete** (if your district had a recent voter approved tax rate or tax rate increase).

Since the prior year tax rate computation, some school districts may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **\*\*Date of Election**

2. **\*\*Amount of Increase Approved by Voters** (An "increase of" or "increase by")

Enter this rate on the Tax Rate Summary Page, Line C  
(if this is an increase to an existing rate).

or

Enter this rate on the Tax Rate Summary Page, Line BB  
(if this is a new rate or replaces a rate that has expired).

**\*\*Stated Rate Approved by Voters** (An "increase to")

Enter this rate on the Tax Rate Summary Page, Line D and put the difference between  
the Tax Rate Summary Page, Line C1 & the Tax Rate Summary Page, Line D on the  
Tax Rate Summary Page, Line C2 (if this is an increase to an existing rate).

**OR**

or

Enter this rate on the Tax Rate Summary Page, Line BB  
(if this is a new rate or replaces a rate that has expired).

3. **\*\*Ballot Language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

4. **\*\*Election Results**

\_\_\_\_\_  
(Yes) (No)

5. **\*\*Expiration Date**

Enter the last year the levy will be in effect, if applicable.

6. **\*\*Proposition C Waiver**

- Indicate whether the district obtained a new waiver to eliminate  
part or all of the required Proposition C Reduction.

\_\_\_\_\_  
(Full or Partial)

- Attach a sample ballot or state the proposition posed exactly  
as it appeared on the ballot.

- Also indicate the election results of the Proposition C Waiver.

\_\_\_\_\_  
(Yes) (No)

-----  
HASH TOTAL (To be computed and used by the State)

\_\_\_\_\_

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
DEBT SERVICE CALCULATION FOR GENERAL OBLIGATION BONDS  
PAID FOR WITH PROPERTY TAXES  
FORM C - FOR SCHOOL DISTRICTS USING SB 960**

**(2004)**

<u>(Name of School District)</u>	<u>(School District Code)</u>	<u>Debt Service (Purpose of Levy)</u>
----------------------------------	-------------------------------	---

The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **\*\* Total current year assessed valuation** obtained from the County Clerk or County Assessor. (Form A, Line 1 Total) \_\_\_\_\_
2. **\*\* Amount required to pay debt service requirements during the next calendar year (January 2005 – December 2005).** Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent. \_\_\_\_\_
3. **\*\* Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.** Experience in prior years is the best guide for estimating un-collectible taxes. (Usually 2% to 10% of Line 2 above) \_\_\_\_\_
4. **\*\* Reasonable reserve up to one year's payment** - It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. This will include payments for January 2006 – December 2006. \_\_\_\_\_
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) \_\_\_\_\_
6. **\*\* Anticipated balance at end of current calendar year.** Show the anticipated bank balance at December 31, 2004 (account for any principal or interest due and estimated investment earning in the fund). \_\_\_\_\_
7. **Property tax revenue required for debt service** (Line 5 - Line 6) Any current balance in the fund available to meet the Debt Service requirements in the next calendar year is deducted from the total revenues required for Debt Service purposes. \_\_\_\_\_
8. **\*\* Estimated Revenue from state assessed property for debt service for the next calendar year (January - December)** - Must be estimated by the school district. In most instances, a good estimate would be the same amount as the state assessed revenues actually placed in the Debt Service in the prior year. \_\_\_\_\_
9. **Revenue required from locally assessed property for debt service** (Line 7 - Line 8) \_\_\_\_\_
10. **Computation of debt service tax rate\*** [(Line 9 / Line 1) x 100] Round a fraction to the nearest one/one hundredth of a cent. See the rounding worksheet. \_\_\_\_\_
11. **\*\* Less Voluntary Reduction By Political Subdivision** \_\_\_\_\_
12. **Actual rate to be levied for debt service purposes \*** (Line 10 - Line 11) **Enter this rate on the Tax Rate Summary Page, Line AA** \_\_\_\_\_

\* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

\*\* Mandatory Required Fields to Complete (For General Obligation Bonds Paid for by Property Taxes).  
HASH TOTAL (To be computed and used by the State) \_\_\_\_\_

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)  
FOR SCHOOL DISTRICTS IMPLEMENTING SB960**

**(2004)**

\_\_\_\_\_  
(Name of School District)

\_\_\_\_\_  
(School District Code)

\_\_\_\_\_  
(Purpose of Levy)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

**Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed. See tab "2001 and 2002 Input Data" of the Recoupment Calculator for Schools Using SB960 on the State Auditor's web site to update the tax rate computation for years 2001 and 2002 and/or tab "2003 Input Data" of the Recoupment Calculator for School Using SB960 on the State Auditor's web site to update the tax rate computation for year 2003. Otherwise, manually revise the tax rate computation for years 2003, 2002, and/or 2001.**

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

**Start with the third prior year (if applicable) and work forward to the present.**

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

**CERTIFICATION**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

\_\_\_\_\_  
Name of School District

\_\_\_\_\_  
(Telephone)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
District Number

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
Purpose of Levy

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)  
FOR SCHOOL DISTRICTS IMPLEMENTING SB960**

(2004)

(Name of School District) (School District Code) (Purpose of Levy)

**YEAR 2002 and 2001 - COMPLETE LINES 1 THROUGH 9 FOR THE THIRD AND SECOND PRIOR YEAR (IF APPLICABLE)**

	2002	2001	Total
<b>1. Revised Locally Assessed Valuation</b> After the changes to 2002 and/or 2001 tax rate(s) have been made. (Revised Form A, Line 1 Total)			
<b>2. Revised Tax Rate Ceiling</b> After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)			
<b>3. Revised Permissible Locally Assessed Tax Revenue</b> [(Line 1 x Line 2) / 100]			
<b>4. Revised Locally Assessed Valuation</b> (Form G, Line 1)			
<b>5. Original Tax Rate Ceiling</b> (Original Tax Rate Summary Page, Line F)			
<b>6. Total Locally Assessed Tax Revenue Actually Produced</b> [(Line 4 x Line 5) / 100]			
<b>7. Revenue Loss Due to Local Assessment Reductions</b> (Line 3 - Line 6)			
<b>8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions</b> This amount <u>must be</u> estimated by the District on the "Input Data" tabs.			
<b>9. Total Lost Revenue Allowed to be Recouped</b> (Line 7 + Line 8)			

**YEAR 2003 - COMPLETE LINES 10 THROUGH 18 FOR THE PRIOR YEAR (IF APPLICABLE)**

	Real Estate			Personal Property	Total
	Residential	Agricultural	Commercial		
<b>10. Revised Locally Assessed Valuation</b> After the changes to 2003 tax rate(s) have been made. (Revised Form A, Line 1)					
<b>11. Revised Tax Rate Ceiling</b> After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)					
<b>12. Revised Permissible Locally Assessed Tax Revenue</b> [(Line 10 x Line 11) / by 100]					
<b>13. Revised Locally Assessed Valuation</b> (Form G, Line 10)					
<b>14. Original Tax Rate Ceiling</b> (Original Tax Rate Summary Page, Line F)					
<b>15. Total Locally Assessed Tax Revenue Actually Produced</b> [(Line 13 x Line 14) / 100]					
<b>16. Revenue Loss Due to Local Assessment Reductions</b> (Line 12 - Line 15)					
<b>17. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions</b> This amount <u>must be</u> estimated by the District on the "Input Data" tabs.					
<b>18. Total Lost Revenue to be Recouped</b> (Line 16 + Line 17)					

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)  
 FOR SCHOOL DISTRICTS IMPLEMENTING SB960**

(2004)

(Name of School District)	(School District Code)	(Purpose of Levy)				
		Residential	Real Estate Agricultural	Commercial	Personal Property	Total
<b>Determination of Recoupment Rate(s)</b>						
19. <b>Total Revenue Loss</b> [Line 9 (Total) + Line 18 (Total)]						
20. <b>Revenue Desired to Recoup in Current Year</b> Revenue the District chooses to recoup in the current year. Enter the desired revenue to recoup in the highlighted cell. (Do Not Enter Less than Line 9 for the Year 2001 Nor More than Line 19)						
21. <b>Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss</b> This amount <u>must be</u> estimated by the District. Enter the estimate in the highlighted cell.						
22. <b>Amount to be Recouped from Locally Assessed Property</b> (Line 20 - Line 21)						
23. <b>Total Current Year (2004) Locally Assessed Property</b> Enter the assessed valuation in the highlighted cells. [Current (2004) Form A, Line 1]						
24. <b>Relative Ratio of Current Year Assessed Valuation</b> Ratio of the assessed valuation of each subclass to the total assessed valuation. (Line 23 / Line 24)						
25. <b>Total Revenue Desired To Recoup Allocated To Each Subclass Based on the Relative Ratio of Assessed Valuation</b> (Line 22 x Line 24)						
26. <b>Rate(s) to be Levied to Partially or Fully Recoup the Loss</b> [(Line 25 / Line 23) x 100] Enter these rates on the currently year (2004) Tax Rate Summary Page, Line I.						

**Complete lines 27 and 28 IF Line 20 is less than Line 19**

**Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year**

- 27. Portion of revenue on Line 9 for year 2002 reserved for second year of recoupment
- 28. Portion of revenue on Line 19 for year 2003 reserved for second or third year of recoupment

**FORM H - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)  
FOR POLITICAL SCHOOL DISTRICTS IMPLEMENTING SB960**

\_\_\_\_\_  
(Name of School District) (School District Code) (Purpose of Levy)

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

**COMPUTATION OF RECOUPMENT RATE**

	Residential	Agricultural	Commercial	Personal	Total
1. <b>Total Revenue Lost Due to Assessment Reductions</b> (Form G, Line 9)					
2. <b>Revenue Recouped in Prior Year(s)</b> ____ Year					
a. Assessed Valuation (Locally Assessed Only)					
b. Recoupment Rate (Certified)					
c. Revenue Recouped [(Line 2a x Line 2b) / 100]					
d. Revenue Recouped from State Assessed Property					
____ Year					
e. Assessed Valuation (Locally Assessed Only)					
f. Recoupment Rate (Certified)					
g. Revenue Recouped [(Line 2e x Line 2f) / 100]					
h. Revenue Recouped from State Assessed Property					
3. <b>Total Revenue Recouped in Prior Year(s)</b> {Line 2c (Total) + Line 2d (Total) + Line 2g (Total) + Line 2h (Total)}					
4. <b>Revenue Remaining to be Recouped</b> (Line 1 - Line 3)					
5. <b>Revenue Desired to be Recouped in the Current Year</b> The law provides for recoupment no further back than the third prior year. For example, if the recoupment rate is being computed for 2004, the revenue lost from 2001 must be recouped or waived.					
6. <b>Revenue that will be recouped from State Assessed Property in the Current Year</b>					
7. <b>Revenue to be Recouped form Locally Assessed Property in the Current Year</b> (Line 5 - Line 6)					
8. <b>Total Current Year Assessed Valuation</b> Obtained from the County Clerk or Assessor (Form A, Line 1)					
9. <b>Relative Ratio of Current Year Assessed Valuation</b> Ratio of the assessed valuation of each subclass to the total assessed valuation. [Line 8 / Line 8 (Total)]					
10. <b>Total Revenue Desired to Recoup Allocated To Each Subclass</b> Based on the Relative Ratio of Assessed Valuation (Line 7 x Line 9)					
11. <b>Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue</b> [(Line 10 / Line 8) x 100]					

**CERTIFICATION**

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

\_\_\_\_\_  
Name of Political Subdivision (Telephone) (Signature)

\_\_\_\_\_  
Political Subdivision No. (Date) (Print Name)

\_\_\_\_\_  
Purpose of Levy

*AUTHORITY: section 137.073.6, RSMo Supp. 2003, as amended by Senate Bill 960, 92nd General Assembly—2004. A version of this rule was previously filed as 15 CSR 40-3.120. Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expires April 1, 2005.*

**Title 15—ELECTED OFFICIALS  
Division 40—State Auditor  
Chapter 3—Rules Applying to Political Subdivisions**

**EMERGENCY RULE**

**15 CSR 40-3.140 Calculation and Revision of Property Tax Rates by School Districts that Calculate a Single Property Tax Rate Applied to All Property**

*PURPOSE: This rule applies to school districts that calculate a single property tax rate applied to all property and is designed to implement section 137.073, RSMo as it applies to calculating and revising property tax rates.*

*EMERGENCY STATEMENT: Senate Bill No. 960, 92nd General Assembly (2004) amended section 173.073.6, RSMo, to require that all forms for the calculation of property tax rates pursuant to this section shall be promulgated and not incorporated by reference. The new law became effective on August 28, 2004. The state auditor was required to promulgate rules within thirty (30) days of the effective date. The Missouri State Auditor's Office finds a compelling governmental interest in establishing an early effective date for this emergency rule in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 960, 92nd General Assembly— 2004 amending section 137.073.6, RSMo with regard to procedures for calculating and revising property tax rates. This emergency rule sets forth the formulas to be used in calculating various property tax rates. The forms with instructions have been adopted and approved for use by the school districts or political subdivisions other than school districts to calculate property tax rates. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the **Missouri Constitution** Article X, Section 22 and section 137.073, RSMo. Under the old rule the formulas were incorporated by reference. The scope of this emergency rule is limited to the circumstances creating an emergency and requiring emergency action. The state auditor believes this emergency rule is fair to all interested persons and parties under the circumstances. This rule filed September 24, 2004, effective October 4, 2004, expires April 1, 2005.*

(1) The following forms with instructions, included herein, have been adopted and approved for use by the school districts to calculate a single property tax rate for all property. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the *Missouri Constitution* Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22, *Missouri Constitution* and section 137.073, RSMo;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes;
- (E) Form G Initial Calculation of Allowed Recoupment and Calculation of First Year of Recoupment Taken; and
- (F) Form H Calculation of Second and/or Third Year of Recoupment Taken.

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
TAX RATE SUMMARY PAGE - FOR SCHOOL DISTRICTS (2004)**

\_\_\_\_\_  
(Name of School District) (School Code) (Purpose of Levy)

The information to be shown on the Tax Rate Summary Page is either available from prior year forms, computed on the attached forms, or computed directly on the Tax Rate Summary Page.

- A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if the Prior Year Assessed Valuation or Estimated State Assessed Revenue Changed. (Prior Year Tax Rate Summary Page, Line F) \_\_\_\_\_
- B. **Current Year Rate Computed** Pursuant To Article X, Section 22 of the Missouri Constitution and Section 137.073, RSMo. (Form A, Line 22) \_\_\_\_\_
- C1. **Tax Rate Ceiling at the Time of the Election** \_\_\_\_\_
- C2. **Amount of Rate Increase Authorized By Voters or Increase due to Amendment 2, if applicable.** (Form B, Line 2 if same purpose) \_\_\_\_\_  
Enter the Date the School Board Decided to Use Amendment 2. \_\_\_\_\_
- D. **Total** [Line B (if no election) otherwise Line C1 + Line C2] \_\_\_\_\_
- E. **Maximum Authorized Levy** [Greater of Prior Year Line E or Current Year Line D (if there was an election)] \_\_\_\_\_
- F. **Current Year Tax Rate Ceiling** (Lower of Line D or E) Maximum legal rate to comply with Missouri laws \_\_\_\_\_
- G. **Less Required Proposition C (Sales Tax) Reduction** (If Applicable)  
Circle the type of waiver your district has Full Partial No  
Please attach a copy of the DESE Prop C Reduction Worksheet there is no waiver. \_\_\_\_\_
- H. **Less Voluntary Reduction By School District** \_\_\_\_\_
- I. **Plus Allowable Recoupment Rate** If Applicable (Attach Form G or H) \_\_\_\_\_
- J. **Tax Rate To Be Levied** Rate to be Certified MUST be  $\leq$  Line F (Line F - Line G - Line H + Line I) \_\_\_\_\_
- AA. **Rate To Be Levied For Debt Service** If Applicable (Form C, Line 12) \_\_\_\_\_
- BB. **Additional Special Purpose Rate Authorized By Voters** After The Prior Year Tax Rates Were Set, If Applicable (Form B, Line 2 if a different purpose) \_\_\_\_\_

**CERTIFICATION**

I, the undersigned, \_\_\_\_\_ (Office) of \_\_\_\_\_ (School District) levying a rate in \_\_\_\_\_ County(ies) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Lines G – BB, sign this form, and return to either the County Clerk(s) for final certification or the State Auditor's Office for a math check.

\_\_\_\_\_  
(Print Name) (Date) (Signature) (Telephone)

**Proposed rate to be entered on tax books by County Clerk**  
**Based on Certification from the School District:** Lines J \_\_\_\_\_ AA \_\_\_\_\_ BB \_\_\_\_\_

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

\_\_\_\_\_  
(County) (County Clerk's Signature) (Date)

Please submit only 1 copy directly to the State Auditor's Office – if you fax it, DON'T mail it and vice versa.



**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE  
WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo**

**FORM A - FOR SCHOOL DISTRICTS (2004)**

(Name of School District)	(School Code)	(Purpose of Levy)
.....		
9.	<b>Percentage Increase in Adjusted Valuation</b> of existing property in the current year over the prior year's assessed valuation [(Line 4 - Line 8) / Line 8] x 100	_____ %
10.	<b>Increase in Consumer Price Index</b> as certified by the State Tax Commission.	<u>2.3000</u> %
11.	<b>Adjusted Prior Year Assessed Valuation</b> (Line 8) If Negative, Enter Zero	_____
12.	<b>Tax Rate Ceiling from Prior Year (2003)</b> (Tax Rate Summary Page, Line A)	_____
13.	<b>Maximum Prior Year Adjusted Revenue from Locally Assessed Property</b> that existed in both years. [(Line 11 x Line 12) / 100]	_____
14.**	<b>Maximum Prior Year Revenue from State Assessed Property (before reductions)</b> Provided by the Department of Elementary and Secondary Education.	_____
15.	<b>Total Adjusted Prior Year Revenue</b> (Line 13 + Line 14)	_____
16.	<b>Permitted Reassessment Revenue Growth</b> <u>The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.</u> A negative figure on Line 9 is treated as a zero for Line 16 purposes. Do not enter less than 0, nor more than 5%.	_____ %
17.	<b>Additional Reassessment Revenue Permitted</b> (Line 15 x Line 16)	_____
18.	<b>Total Revenue Permitted in the Current Year</b> from property that existed in both years (Line 15 + Line 17)	_____
19.**	<b>Estimated Current Year Revenue from State Assessed Property (before reductions)</b> The school district should use its best estimate. (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess). If this amount declines substantially from the amount on Line 14, please provide written documentation to the State Auditor's Office to explain the reasons for the difference.	_____

.....  
**\*\* - Mandatory Required Fields to Complete**

**Continue to Form A, Page 3 of 3 for Computation of the Tax Rate.**

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW  
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE  
WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo**

**FORM A - FOR SCHOOL DISTRICTS (2004)**

(Name of School District) (School Code) (Purpose of Levy)

20. **Revenue Permitted from Existing Locally Assessed Property.\***  
(Line 18 - Line 19)

21. **Adjusted Current Year Assessed Valuation**  
(Line 4) If Negative, Enter Zero

22. **Maximum Tax Rate Permitted by Article X, Section 22 and  
Section 137.073 RSMo.** [(Line 20 / Line 21) x 100]

Round a fraction to the nearest one/one hundredth of a cent.  
See the rounding worksheet

**Enter this rate on Line B of the Tax Rate Summary Page**

\* To compute the total property tax revenues BILLED for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues BILLED would be used in estimating budgeted revenues.